B = FEE(S) TRANSMITTAL applicable fee(s)

Complete and send this form, together with

MAR 1 2 2007

Mail Stop ISSUE FEE Commissioner for Patents P.O. Box 1450

Alexandria, Virginia 22313-1450

or Fax (571)-273-2885

INSTRUCTIONS: This form should be used for transmitting the ISSUE REF and PUBLICATION FEE (if required). Blocks 1 through 5 should be completed where appropriate. All further correspondence including the Patent, as a companion and notification of maintenance fees will be mailed to the current correspondence address as indicated unless corrected below or directed otherwise in Block 1, by (a) specifying a new correspondence address; and/or (b) indicating a separate "FEE ADDRESS" for maintenance fee appropriate. maintenance fee notifications.

Note: A certificate of mailing can only be used for domestic mailings of the CURRENT CORRESPONDENCE ADDRESS (Note: Use Block 1 for any change of address)

22852

7590

12/15/2006

Fee(s) Transmittal. This certificate cannot be used for any other accompanying papers. Each additional paper, such as an assignment or formal drawing, must have its own certificate of mailing or transmission.

Certificate of Mailing or Transmission
FINNEGAN, HENDERSON, FARABOW, GARRETT & DUNNER Certify that this Fee(s) Transmittal is being deposited with the United States Postal Service with sufficient postage for first class mail in an envelope addressed to the Mail Stop ISSUE FEE address above, or being facsimile transmitted to the USPTO (571) 273-2885, on the date indicated below.

WASHINGTON, DC 20001-4413

(Depositor's name) (Signature (Date

APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/649,940	08/28/2003	Katsuhiko Oyama	04329.3125	6236

TITLE OF INVENTION: SEMICONDUCTOR DEVICE AND MANUFACTURING METHOD THEREFOR

APPLN. TYPE	SMALL ENTITY	ISSUE FEE DUE	PUBLICATION FEE DUE	PREV. PAID ISSUE FEE	TOTAL FEE(S) DUE	DATE DUE
nonprovisional	NO	\$1400	\$300	\$0	\$1700	03/15/2007
EXAMINER ART		ART UNIT	CLASS-SUBCLASS	G2/13/2007 NROR7	7 HMARZI2 00000009	10649940
LUU, CH	IUONG A	2818	438-106000	01 FC:158		1400.00 OP
 Change of correspondence address or indication of "Fee Address" (37 CFR 1.363). Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached. "Fee Address" indication (or "Fee Address" Indication form PTO/SB/47; Rev 03-02 or more recent) attached. Use of a Customer Number is required. 			2. For printing on the patent front page a life 1504 (1) the names of up to 3 registered patent attributes or agents OR, alternatively, (2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed. 309.00 Finnegan, Hence 20 Farabow, Garrett Dunner, L.L.P.			, Garrett &
3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type) PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed for recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.						

(A) NAME OF ASSIGNEE

(B) RESIDENCE: (CITY and STATE OR COUNTRY)

Kabushiki Kaisha Toshiba

Tokyo, Japan

Please check the appropriate assignee category or categories (will not be	pe printed on the patent):			
la. The following fee(s) are submitted:				
X Issue Fee	4b. Payment of Fee(s): (Please first reapply any previously paid issue fee shown above) A check is enclosed.			
Dublication Fee (No small entity discount permitted)	Payment by credit card. Form PTO-2038 is attached.			
Advance Order - # of Copies 2 (\$6)	The Director is hereby authorized to charge the required fee(s), any deficiency, or credit any overpayment, to Deposit Account Number 06-0916 (enclose an extra copy of this form).			
6. Change in Entity Status (from status indicated above) a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27.	□ b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).			

NOTE: The Issue Fee and Publication Fee (if required) will not be accepted from anyone other than the applicant; a registered attorney or agent; or the assignee or other party in interest as shown by the records of the United States Patent and Trademark Office.

Authorized Signature

Typed or printed name

Richard

31,744 Registration No.

This collection of information is required by 37 CFR 1.311. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, Virginia 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450.

Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number.